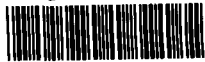


U.S. Department of Justice

EPA Region 5 Records Ctr.



275676

Environment and Natural Resources  
Division

BSG:AMC  
DJ No. 90-11-3-1620/2

Environmental Enforcement Section  
P.O. Box 7611 Telephone: (202) 514-4213  
Washington, D.C. 20044-7611 Facsimile: (202) 616-6584

January 23, 2004

**VIA EMAIL AND REGULAR MAIL**  
**FOR SETTLEMENT PURPOSES ONLY**

John H. Phillips  
Phillips Law Firm, Inc.  
9521 Montgomery Rd.  
Cincinnati, OH 45242  
FAX: 513 985-2503

Re: United States v. Aeronca, Inc. et al.  
Civil Action No. 1:01 CV 00439  
Incomplete Financial Information

Dear John:

I am in receipt of your letter dated January 16, 2004, which attaches two items: Whitton's financial statements for the first nine months of 2003, and Miamiview's financial statements for the first eleven months of 2003. Unfortunately, these documents fall far short of the list of documents that I requested in my letter dated November 17, 2003. For your information, I have attached that letter to this letter.

As you can see, you have not provided me the following additional information that the United States needs to evaluate your client's ability to pay claim.

- (1) Whitton Container, Inc. - Complete financial statements for 2002. These statements should include balance sheets, income statements, and statements of cash flows.
- (2) Whitton Container, Inc. - Tax returns for 2001 and 2002.
- (3) Miamiview Investments - Complete financial statements for 2000, 2001 and 2002.
- (4) Fair market value of Whitton's assets and Miamiview's assets as of September 30, 2003.
- (5) Ruth Whitton's shareholder distributions since 2001; and
- (6) Debt analysis of Whitton and Miamiview for 2001, 2002, and through September 30, 2003.

Please promptly advise your client of this matter and please provide this information by

no later than February 2, 2004. If not, I will have to seek the assistance of the court.

Thank you.

Sincerely,

---

Annette M. Lang  
Trial Attorney

cc: Mike O'Callaghan (email)